



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

MEMORANDUM FOR: Steven Musher
Associate Chief Counsel (International)

FROM: Craig A. Sharon, APA Program Director

DATE: July 15, 2008

SUBJECT: APA Quarterly Report for FY 2008,
Third Quarter Ending 06/30/08

The following are the APA Program's results for the third quarter of FY 2008 ("Q3").

APAs Completed

The APA Program completed 15 APA matters in Q3, consisting of 4 unilateral APAs and 11 bilateral APAs.

Negotiating-Position Papers

The APA Program completed 15 bilateral negotiating position papers in Q3.

Annual Reports

The APA Program completed its review of and closed 65 annual reports in Q3.

New Matters

The APA Program received 25 new APA matters in Q3, consisting of 17 bilateral matters and 8 unilateral APA matters.

APA Inventory

The APA Program has an ending inventory of 270 open matters.¹ This consists of 227 bilateral and 43 unilateral matters.²

Attached for your information is the APA issuance report and open inventory reports as of June 30, 2008. Please contact me at (202) 435-5222 if any additional information is required.

Respectfully submitted,



Craig A. Sharon
APA Program Director

Attachments

cc: LMSB Commissioner
Director, International
National Director of Appeals
LMSB Division Counsel

1. This equals beginning Q3 inventory of 260 matters, plus 25 receipts, less 15 closures ($260 + 25 - 15 = 270$).
2. The 270 open matters include 10 pending dollar filings (7 bilateral and 3 unilateral). Thus
 - The APA Program has an inventory of 260 active cases, i.e., 270 open matters less 10 pending dollar filings.
 - The 260 active cases consist of 220 bilateral cases (227 total bilateral matters less 7 pending bilateral dollar filings) and 40 unilateral cases (43 total unilateral matters less 3 pending unilateral dollar filings).
 - The APA Program has forwarded 116 of the 220 active bilateral matters to Competent Authority. Thus, the APA Program has a current working inventory of 144 cases, consisting of 104 bilateral (220 active bilateral cases less 116 forwarded to Competent Authority) and 40 active unilateral cases.